

**Statement of Comprehensive Income
Period Ending 30 November 2016**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 November 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING INCOME						
Contributions						
Waste Education Contributions	46,807	46,485	1	111,560	111,560	111,560
	46,807	46,485	1	111,560	111,560	111,560
Fees and Charges						
Casual Tipping Fees	959,447	572,960	67	1,375,109	1,375,109	1,625,109
Sale of Scrap Metal	4,842	13,335	(64)	80,000	80,000	80,000
Disposal - City of Bunbury	208,390	212,165	(2)	509,193	509,193	509,193
Disposal - Shire of Harvey	207,783	215,560	(4)	517,346	517,346	517,346
Shire of Harvey Tip Passes	82,842	82,645	0	198,352	198,352	198,352
Recycle Shop Income	19,762	19,315	2	46,354	46,354	46,354
Mulch Sales	4,073	4,790	(15)	11,500	11,500	11,500
Cardboard/Plastic Recycling	2,759	2,625	5	6,300	6,300	6,300
Banksia Road Organics Tipping Fees	150,704	148,125	2	355,500	355,500	355,500
Banksia Road Sale of Compost	34,117	56,250	(39)	135,000	135,000	135,000
Supply/Collection of Hookbin Income	4,230	5,410	(22)	12,981	12,981	12,981
Waste Minimisation Income	48,898	33,945	44	81,468	81,468	81,468
	1,727,847	1,367,125	26	3,329,103	3,329,103	3,579,103
Interest Earnings						
Cash at Bank	6,315	9,290	(32)	22,294	22,294	22,294
Plant & Equipment Reserve	3,812	2,765	38	6,633	6,633	6,633
Site Rehab Post Closure Reserve	40,849	42,415	(4)	101,796	101,796	101,796
Waste Minimisation Reserve	7,193	8,925	(19)	21,418	21,418	21,418
Stanley Rd Cell Construction Reserve	5,957	6,330	(6)	15,187	15,187	15,187
Site Investigation & Acquisition Rsv	13,212	9,110	45	21,865	21,865	21,865
	77,338	78,835	(2)	189,193	189,193	189,193
Other Revenue						
Fuel Tax Credits	24,272	26,275	(8)	63,062	63,062	63,062
Insurance Reimbursements	12,314	5,000	146	5,000	5,000	5,000
Misc Refunds & Reimbursements	5,023	5,000	0	5,000	5,000	5,000
Contributions to e-Waste Disposal	-	-	0	12,000	12,000	12,000
Landfill Levy Income	110,155	20,835	429	50,000	50,000	50,000
	151,764	57,110	166	135,062	135,062	135,062
TOTAL OPERATING REVENUE	2,003,756	1,549,555	29	3,764,918	3,764,918	4,014,918
OPERATING EXPENDITURE						
Employee Costs						
Administration	(128,066)	(130,870)	2	(318,041)	(318,041)	(318,041)
Waste Education Operations	(41,500)	(51,201)	19	(122,961)	(122,961)	(122,961)
Gatehouse	(72,355)	(74,942)	3	(140,328)	(140,328)	(140,328)
Site Cleanup (Litter & Weed Control)	(14,783)	(15,311)	3	(39,976)	(39,976)	(39,976)
Waste Transfer Station	(133,309)	(123,047)	(8)	(295,474)	(295,474)	(295,474)
Earthworks Operations	(92,513)	(95,820)	3	(312,601)	(312,601)	(312,601)
Recycling Operations	(13,427)	(13,907)	3	(39,563)	(39,563)	(39,563)
Greenwaste Recycling Operations	(15,974)	(16,545)	3	(43,132)	(43,132)	(43,132)
Organics Expenditure	(83,858)	(86,856)	3	(189,009)	(189,009)	(189,009)
	(595,783)	(608,499)	2	(1,501,085)	(1,501,085)	(1,501,085)

Statement of Comprehensive Income
Period Ending 30 November 2016

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 30 November 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING EXPENDITURE (continued)						
Materials and Contracts						
Members of Council	(800)	(1,270)	37	(3,045)	(3,045)	(3,045)
COB Accounting/Professional Fees	(30,026)	(36,390)	17	(87,330)	(87,330)	(87,330)
General Administration Other	(34,997)	(32,455)	(8)	(77,877)	(77,877)	(77,877)
Waste Education Operations	(2,816)	(4,000)	30	(9,588)	(9,588)	(9,588)
Technical Services	(11,453)	(21,665)	47	(52,000)	(52,000)	(52,000)
Site Cleanup (Litter & Weed Control)	(1,295)	(2,205)	41	(5,283)	(5,283)	(5,283)
Organics Expenditure	(69,679)	(84,448)	17	(202,676)	(202,676)	(202,676)
Recycling Operations (Cardboard/Other)	(4,166)	(13,640)	69	(32,740)	(32,740)	(32,740)
Waste Transfer Station	(30,523)	(38,735)	21	(92,969)	(92,969)	(92,969)
Earthworks Operations	(106,771)	(86,940)	(23)	(208,661)	(208,661)	(208,661)
Monitoring Bores	(21,070)	(25,000)	16	(60,000)	(60,000)	(60,000)
Site Rehabilitation	(35,115)	(40,695)	14	(433,669)	(433,669)	(433,669)
Land Site Investigation	-	-	0	(20,000)	(20,000)	(20,000)
Greenwaste Recycling Operations	-	(510)	100	(1,219)	(1,219)	(1,219)
Electronic Waste Recycling	(3,895)	(4,870)	20	(11,686)	(11,686)	(11,686)
Other (Site Survey, General Mntce, etc)	(8,911)	(9,805)	9	(23,523)	(23,523)	(23,523)
	(361,516)	(402,628)	10	(1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(2,160)	(1,420)	(52)	(3,410)	(3,410)	(3,410)
Insurance	(46,298)	(46,298)	(0)	(45,958)	(45,958)	(45,958)
Depreciation						
Buildings	(4,820)	(4,820)	0	(13,356)	(13,356)	(13,356)
Vehicles, Plant & Equipment	(120,265)	(120,265)	0	(373,563)	(373,563)	(373,563)
Furniture & Equipment	(4,431)	(4,431)	0	(10,898)	(10,898)	(10,898)
Infrastructure	(15,500)	(15,500)	0	(37,192)	(37,192)	(37,192)
	(145,016)	(145,016)	0	(435,009)	(435,009)	(435,009)
Other Expenditure						
Landfill Levy	(89,068)	(19,165)	(365)	(46,000)	(46,000)	(46,000)
Landfill Licence	-	-	0	(5,456)	(5,456)	(5,456)
City of Bunbury Tonnage Rebate	(44,700)	(45,415)	2	(109,000)	(109,000)	(109,000)
Shire of Harvey Tonnage Rebate	(44,617)	(47,500)	6	(114,000)	(114,000)	(114,000)
Other	(18,293)	(16,467)	(11)	(21,479)	(21,479)	(21,479)
	(196,678)	(128,547)	(53)	(295,935)	(295,935)	(295,935)
TOTAL OPERATING EXPENDITURE	(1,347,451)	(1,332,408)	(1)	(3,603,663)	(3,603,663)	(3,603,663)
OPERATING SURPLUS or (DEFICIT)	656,305	217,147	202	161,255	161,255	411,255
Non Operating Income						
Sale or Disposal of Assets						
Loss on Sale of Vehicles	-	-	0	(21,786)	(21,786)	(21,786)
Total Non Operating Income	-	-	0	(21,786)	(21,786)	(21,786)
Other Comprehensive Income	-	-	0	-	-	-
TOTAL COMPREHENSIVE INCOME	656,305	217,147	202	139,469	139,469	389,469

Banksia Road Operations
Period Ending 30 November 2016

Bunbury-Harvey Regional Council Banksia Road Operations Period Ending 30 November 2016	Year to Date			Annual Budget		
	Actual	Budget		Original	Revised	Forecast
	\$	\$	%	\$	\$	\$

Banksia Road Operations (included in Statement of Comprehensive Income)

OPERATING INCOME

Fees and Charges

Banksia Road Organics Tipping Fees	150,704	148,125	2	355,500	355,500	355,500
Banksia Road Sale of Compost	34,117	56,250	(39)	135,000	135,000	135,000
Stanley Rd Compost / Mulch Sales	4,073	4,790	(15)	11,500	11,500	11,500
Supply/Collection of Hookbin Income	4,230	5,410	(22)	12,981	12,981	12,981
TOTAL OPERATING REVENUE	193,123	214,575	(10)	514,981	514,981	514,981

OPERATING EXPENDITURE

Employee Costs

BHRC Staff	(83,858)	(86,856)	3	(189,009)	(189,009)	(189,009)
------------	----------	----------	---	-----------	-----------	-----------

Materials and Contracts

Organics Expenditure	(69,679)	(84,448)	17	(182,676)	(182,676)	(182,676)
----------------------	----------	----------	----	-----------	-----------	-----------

Depreciation

Vehicles, Plant & Equipment	(52,701)	(52,701)	0	(126,836)	(126,836)	(126,836)
Furniture & Equipment	(1,920)	(1,920)	0	(4,613)	(4,613)	(4,613)
Infrastructure	(5,865)	(5,865)	0	(14,072)	(14,072)	(14,072)
	(60,486)	(60,486)	0	(145,521)	(145,521)	(145,521)

TOTAL OPERATING EXPENDITURE	(214,022)	(231,790)	(8)	(517,206)	(517,206)	(517,206)
------------------------------------	------------------	------------------	------------	------------------	------------------	------------------

OPERATING SURPLUS or (DEFICIT)	(20,899)	(17,215)	21	(2,225)	(2,225)	(2,225)
---------------------------------------	-----------------	-----------------	-----------	----------------	----------------	----------------

Note:

717.62 tonnes of Compost at a production cost of \$14,570.63 was transferred from Banksia Road to Stanley Road for site rehabilitation for the period ending 30 November 2016.

Statement of Financial Activity by Nature and Type
Period Ending 30 November 2016

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 30 November 2016	Year to Date			Annual Budget		
	Actual	Budget	%	Original	Revised	Forecast
	\$	\$		\$	\$	\$
OPERATING						
Revenues by Nature and Type						
Contributions	46,807	46,485	1	111,560	111,560	111,560
Fees and Charges	1,727,847	1,367,125	26 •	3,329,103	3,329,103	3,579,103
Interest Earnings	77,338	78,835	(2)	189,193	189,193	189,193
Other Revenue	151,764	57,110	166 •	135,062	135,062	135,062
	2,003,756	1,549,555	29	3,764,918	3,764,918	4,014,918
Expenses by Nature and Type						
Employee Costs	(595,783)	(608,499)	2	(1,501,085)	(1,501,085)	(1,501,085)
Materials and Contracts	(361,516)	(402,628)	10 •	(1,322,266)	(1,322,266)	(1,322,266)
Utility Charges	(2,160)	(1,420)	(52)	(3,410)	(3,410)	(3,410)
Other Expenditure	(196,678)	(128,547)	(53) •	(295,935)	(295,935)	(295,935)
Insurance	(46,298)	(46,298)	(0)	(45,958)	(45,958)	(45,958)
Depreciation	(145,016)	(145,016)	0	(435,009)	(435,009)	(435,009)
	(1,347,451)	(1,332,408)	(1)	(3,603,663)	(3,603,663)	(3,603,663)
NET OPERATING RESULT	656,305	217,147	202	161,255	161,255	411,255
Capital Expenditure						
Land and Buildings	(13,951)	(13,951)	(0)	(205,300)	(205,300)	(205,300)
Furniture & Equipment	(1,494)	(1,494)	0	(8,200)	(8,200)	(8,200)
Plant & Equipment	(59,981)	(62,600)	4	(1,384,600)	(1,384,600)	(1,294,781)
Recycling Ops - Organics - Land	-	-	0	(1,000,000)	(1,000,000)	(1,000,000)
Recycling Ops - Organics - Plant & Equip	-	-	0	(6,000)	(6,000)	(37,000)
Banksia Road Infrastructure	(35,994)	(35,644)	(1)	(35,644)	(35,644)	(35,994)
	(111,420)	(113,689)	2	(2,639,744)	(2,639,744)	(2,581,275)
Adjustments for Non-Cash Expenditure / (Revenue)						
Depreciation on Assets	145,016	145,016	0	435,009	435,009	435,009
	145,016	145,016	0	435,009	435,009	435,009
Financial Transfers						
Revenue						
Proceeds from Sale of Assets	95,455	105,000	(9)	155,000	155,000	155,000
Transfers from Reserves	-	-	0	2,108,969	2,108,969	2,108,969
	95,455	105,000	(9)	2,263,969	2,263,969	2,263,969
Expenditure						
Transfers to Reserves	(78,378)	(78,378)	0	(598,366)	(598,366)	(598,366)
	(78,378)	(78,378)	0	(598,366)	(598,366)	(598,366)
Add: Net Current Assets July 1 B/fwd	795,515	830,168		830,168	830,168	795,515
Less: Net Current Asset Year to Date	1,502,493	1,105,264		452,291	452,291	726,106
Control = 0	0	0		0	0	0

**Capital Works Expenditure Summary
Period Ending 30 November 2016**

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 30 November 2016	Year to Date			Annual Budget		
	Actual \$	Budget \$	%	Original \$	Revised \$	Forecast \$
CAPITAL WORKS IN PROGRESS						
<u>Site Administration</u>						
Office Furniture	(1,494)	(1,494)	0	(3,700)	(3,700)	(3,700)
Office Computers	-	-	0	(4,500)	(4,500)	(4,500)
New Administration Building	-	-	0	(150,000)	(150,000)	(150,000)
Project Office Vehicle (with Tipper)	(29,855)	(31,000)	4	(31,000)	(31,000)	(29,855)
	(31,348)	(32,494)	4	(189,200)	(189,200)	(188,055)
<u>Gatehouse / Site Operations</u>						
Replace Gatehouse/Amenities Building	(13,951)	(13,951)	0	(45,000)	(45,000)	(45,000)
D8 Track Type Dozer	-	-	0	(490,000)	(490,000)	(490,000)
Landfill Compactor	-	-	0	(825,000)	(825,000)	(768,800)
Test and Tag Equipment	-	-	0	(1,000)	(1,000)	(1,000)
Air-operated Impact Wrench	(272)	(600)	55	(600)	(600)	(272)
Security Light	-	-	0	(3,000)	(3,000)	(3,000)
Waste Transfer Station Amenities Upgrade	-	-	0	(10,300)	(10,300)	(10,300)
Bin Lifter	-	-	0	(3,000)	(3,000)	(3,000)
	(14,223)	(14,551)	2	(1,377,900)	(1,377,900)	(1,321,372)
<u>Waste Education Operations</u>						
Replace i30 with Dual Cab Utility	(29,855)	(31,000)	4	(31,000)	(31,001)	(29,855)
	(29,855)	(31,000)	4	(31,000)	(31,001)	(29,855)
<u>Recycling Operations - Organics</u>						
Land Site	-	-	0	(1,000,000)	(1,000,000)	(1,000,000)
Steam Operated Weed Killer	-	-	0	(6,000)	(6,000)	(6,000)
Concrete Bunker for Finished Compost	(35,994)	(35,644)	(1)	(35,644)	(35,644)	(35,994)
	(35,994)	(35,644)	(1)	(1,041,644)	(1,041,644)	(1,041,994)
TOTAL CAPITAL EXPENDITURE	(111,420)	(113,689)	2	(2,639,744)	(2,639,745)	(2,581,275)
CAPITAL REVENUE						
<u>Site Administration</u>						
Project Officer Vehicle - Ford Ranger	10,682	14,000	(24)	14,000	14,000	10,682
	10,682	14,000	(24)	14,000	14,000	10,682
<u>Gatehouse / Site Operations</u>						
CAT 826K Landfill Compactor	-	-	0	130,000	130,000	75,000
	-	-	0	130,000	130,000	75,000
<u>Waste Education Operations</u>						
Hyundai i30	84,773	91,000	(7)	11,000	11,000	9,773
	84,773	91,000	(7)	11,000	11,000	9,773
TOTAL CAPITAL REVENUE	95,455	105,000	(9)	155,000	155,000	95,455

Statement of Financial Position
Period Ending 30 November 2016

Bunbury-Harvey Regional Council	Year to Date	Original	Revised	Forecast
Balance Sheet	Actual	Budget	Budget	Budget
Period Ending 30 November 2016	\$	\$	\$	\$
Current Assets				
Cash & Cash Equivalents	7,741,649	5,265,279	5,265,279	5,542,739
Trade & Other Receivables	620,563	300,000	300,000	300,000
Inventories	1,960	2,000	2,000	2,000
	8,364,173	5,567,279	5,567,279	5,844,739
Non Current Assets				
Property, Plant & Equipment	2,823,672	4,353,757	4,353,757	4,353,757
Infrastructure	767,406	745,364	745,364	745,364
	3,591,078	5,099,121	5,099,121	5,099,121
Current Liabilities				
Trade & Other Payables	330,200	202,879	202,879	202,879
Provisions	176,327	148,826	148,826	148,826
	506,527	351,705	351,705	351,705
Non Current Liabilities				
Long Service Leave Provision	43,986	35,436	35,436	35,436
	43,986	35,436	35,436	35,436
Net Assets	11,404,737	10,279,259	10,279,259	10,556,719
Equity				
Accumulated Surplus	4,292,003	5,311,896	5,311,896	5,585,711
Reserves	6,355,152	4,763,283	4,763,283	4,766,928
Revaluation Surplus	757,582	204,080	204,080	204,080
	11,404,737	10,279,259	10,279,259	10,556,719

Note:

The total of non-current assets above includes the following amounts which have been invested at the Banksia Road Dardanup site.

Property, Plant & Equipment	1,118,821	1,819,578	1,819,578	1,819,578
Infrastructure	354,924	376,526	376,526	376,526
	1,473,745	2,196,104	2,196,104	2,196,104

**Statement of Net Current Assets
Period Ending 30 November 2016**

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 30 November 2016	1st July 2016	2016/17	Annual Budget		
	Opening \$	Actual \$	Original \$	Revised \$	Forecast \$

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	853,145	1,386,497	501,996	501,996	775,811
Cash - Restricted	6,276,774	6,355,152	4,763,283	4,763,283	4,766,928
Trade & Other Receivables	280,975	620,563	300,000	300,000	300,000
Prepayments	-	-	-	-	-
Inventories	1,960	1,960	2,000	2,000	2,000
	<u>7,412,854</u>	<u>8,364,173</u>	<u>5,567,279</u>	<u>5,567,279</u>	<u>5,844,739</u>

LESS: CURRENT LIABILITIES

Trade & Other Payables	160,297	330,200	202,879	202,879	202,879
Short Term Provisions	180,267	176,327	148,826	148,826	148,826
	<u>340,565</u>	<u>506,527</u>	<u>351,705</u>	<u>351,705</u>	<u>351,705</u>

NET CURRENT ASSETS

7,072,289 7,857,645 5,215,574 5,215,574 5,493,034

ADJUSTMENTS

Less					
Cash - Reserves - Restricted	(6,276,774)	(6,355,152)	(4,763,283)	(4,763,283)	(4,766,928)
	<u>(6,276,774)</u>	<u>(6,355,152)</u>	<u>(4,763,283)</u>	<u>(4,763,283)</u>	<u>(4,766,928)</u>

NET CURRENT ASSET POSITION

795,515 1,502,493 452,291 452,291 726,106

**Fees & Charges Summary
Period Ending 30 November 2016**

	Jul	Aug	Sep	Oct	Nov	YTD Actual	YTD Budget	2015/16 YTD Actual
Bunbury-Harvey Regional Council Fees & Charges Summary								
CITY OF BUNBURY - DISPOSALS								
<u>Tonnage</u>								
Co-mingled Waste	673	833	775	1,065	714	4,059		4,133
Greenwaste	3	-	-	-	5	8		
Rubble/Special Burial	59	49	-	54	65	227		56
Clean Fill	-	-	-	-	21	21		173
No Charge	-	-	-	-	-	-		69
Total Tonnage	734	882	775	1,119	805	4,315		4,431
Total \$ before Rebate	36,072	41,205	39,435	54,677	37,001	208,390	212,165	210,926
<i>\$ per tonne co-mingled</i>	52	52	52	49	-			
<i>\$ per tonne average</i>	49	47	51	49	46	48		48
SHIRE OF HARVEY - DISPOSALS								
<u>Tonnage</u>								
Co-mingled Waste	713	784	840	826	818	3,981		5,348
Greenwaste	25	50	-	20	20	115		
Rubble	155	204	49	36	29	473		121
Clean Fill	85	-	15	98	165	363		97
No Charge	-	-	-	-	-	-		-
Total Tonnage	978	1,038	904	980	1,032	4,932		5,566
Total \$ before Rebate	39,407	40,197	42,716	42,103	43,360	207,783	215,560	208,971
<i>\$ per tonne co-mingled</i>	52	54	47	44	-			
<i>\$ per tonne average</i>	40	39	47	43	42	42		38
SHIRE OF HARVEY - TIP PASSES								
Total Tonnage (average 0.408 tonne per load)	342	429	398	350	410	1,930		1,879
Total \$	15,299	17,551	17,000	15,151	17,841	82,842	82,645	82,337
<i>\$ per tonne</i>	45	41	43	43	43	43		44
GENERAL PUBLIC TONNAGE								
Yarloop Fire	-	3,688	1,477	-	196	5,361		
Other	4,382	5,375	5,147	4,686	4,692	24,282		
Total Tonnage	4,382	9,063	8,701	7,136	8,001	37,282		16,428
Total \$	84,282	382,254	251,507	86,434	154,970	959,447	572,960	457,688
<i>\$ per tonne</i>	19	42	29	12	19	26		28
BANKSIA ROAD								
Organic Waste	745	923	1,056	1,161	1,059	4,944		4,451
Compost	114	454	117	366	485	1,536		2,481
Greenwaste	14	16	167	143	338	678		403
Organic Waste Total Tonnage	873	1,393	1,340	1,670	1,882	7,159		7,335
Total \$	26,062	40,254	37,229	39,263	42,013	184,821	204,375	179,096
<i>\$ per tonne co-mingled</i>	30	29	28	24	22	26		24
COB Support Staff	-	-	-	-	-	-	-	65,214
Hookbin Hire	600	750	1,090	400	1,390	4,230	5,410	5,310
Waste Minimisation Income	-	13,684	7,812	20,088	7,314	48,898	33,945	33,486
Scrap Metal/Recycling	4,861	8,084	4,181	8,793	5,516	31,435	40,065	23,042
TOTAL FEES AND CHARGES	206,584	543,979	400,970	266,909	309,405	1,727,847	1,367,125	1,266,069

Aged Debtors Report
Period Ending 30 November 2016

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
31	TOTALS	603,818	426,206	147,258	25,889	4,466
	<i>Percentages</i>	<i>100.00%</i>	<i>70.59%</i>	<i>24.39%</i>	<i>4.29%</i>	<i>0.74%</i>

Note: The 90 day plus balance is made up as follows:

1. Rural Rubbish.	2,613
2. Harvey Fresh	1,108
3. Other	745
	4,466